

## **Program B: Supervision and Assistance to Local Assessors**

Program Authorization: Act 10 of 1998.

### **PROGRAM DESCRIPTION**

The mission of the Supervision and Assistance to Local Assessors Program is to create a link between the Louisiana Tax Commission and the parish assessors by computer and to coordinate with the assessors to provide them the necessary services and guidance they require from the Tax Commission.

The goal of the Supervision and Assistance to Local Assessors Program is to create an electronic link with all parish assessors.

### **OBJECTIVES AND PERFORMANCE INDICATORS**

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2000-2001. Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicator values are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year (the fiscal year of the budget document).

**The objectives and performance indicators that appear below are associated with program funding in the Base Executive Budget for FY 2000-01. Specific information on program funding is presented in the financial sections that follow performance tables.**

1. (KEY) To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least 50% of parish assessors.

Strategic Link: This operational objective is related to the program's Strategic Objective I.1.

Explanatory Note: There are 70 local assessors in Louisiana. With implementation of a statewide computer-assisted property information system, it will be possible for the Louisiana Tax Commission to expand its monitoring practices. Filing of tax rolls, change orders, and LAT forms electronically by the 70 assessor offices will substantially reduce storage of books and forms annually. The Louisiana Tax Commission has targeted the electronic linking with 30% of the assessor offices each year until all 70 offices can be accessed.

LEVEL	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 1998-1999	ACTUAL YEAREND PERFORMANCE FY 1998-1999	ACT 10 PERFORMANCE STANDARD FY 1999-2000	EXISTING PERFORMANCE STANDARD FY 1999-2000	AT CONTINUATION BUDGET LEVEL FY 2000-2001	AT RECOMMENDED BUDGET LEVEL FY 2000-2001
K	Number of assessors linked electronically	21	31	35 <sup>1</sup>	35 <sup>1</sup>	40 <sup>2</sup>	40 <sup>2</sup>
K	Number of assessors filing tax rolls electronically	21	4	40 <sup>3</sup>	40 <sup>3</sup>	20 <sup>3</sup>	20 <sup>3</sup>
K	Number of assessors filing change orders electronically	21	31	40 <sup>4</sup>	40 <sup>4</sup>	40 <sup>4</sup>	40 <sup>4</sup>

<sup>1</sup> Although this performance standard is 35, the Louisiana Tax Commission (LTC) indicated in its FY 1999-00 First and Second Quarter Performance Progress Reports that it anticipates that 33 assessors will be linked electronically by the end of the fiscal year.

<sup>2</sup> This represents 57% of the 70 assessor offices.

<sup>3</sup> Although this performance standard is 40, the LTC indicated in its FY 1999-00 First and Second Quarter Performance Progress Reports that it anticipates that 8 assessors will be filing tax rolls electronically by the end of the fiscal year. This lowered expectation is reflected in the FY 2000-01 continuation level value and proposed performance standard of 20.

<sup>4</sup> Although this performance standard is 40, the LTC indicated in its FY 1999-00 First and Second Quarter Performance Progress Reports that it anticipates that 33 assessors will be filing change orders electronically by the end of the fiscal year. As a result, the FY 2000-01 continuation level value and proposed performance standard of 40 represents an improvement over currently anticipated FY 1999-00 performance even though it is not an increase over the FY 1999-00 performance standard.

## RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 1998-1999	ACT 10 1999- 2000	EXISTING 1999- 2000	CONTINUATION 2000 - 2001	RECOMMENDED 2000 - 2001	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	19,717	100,000	100,000	50,000	50,000	(50,000)
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	<b>\$19,717</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>(50,000)</b>
EXPENDITURES & REQUEST:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Total Other Charges	19,717	100,000	100,000	50,000	50,000	(50,000)
Total Acq. & Major Repairs	0	0	0	0	0	0
TOTAL EXPENDITURES AND REQUEST	<b>\$19,717</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>(50,000)</b>
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SOURCE OF FUNDING

This program is funded with Statutory Dedications. The Statutory Dedication is from the Louisiana Tax Commission Expense Fund for fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. (Per R.S.39.32B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund.)

	ACTUAL 1998-1999	ACT 10 1999- 2000	EXISTING 1999- 2000	CONTINUATION 2000 - 2001	RECOMMENDED 2000 - 2001	RECOMMENDED OVER/(UNDER) EXISTING
La. Tax Commission Expense Fund	\$19,717	\$100,000	\$100,000	\$50,000	\$50,000	(\$50,000)

## ANALYSIS OF RECOMMENDATION

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$0	\$100,000	0	ACT 10 FISCAL YEAR 1999-2000
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$0	\$100,000	0	EXISTING OPERATING BUDGET – December 3, 1999
\$0	(\$50,000)	0	Other Non-Recurring Adjustments - Reduction in budget authority
\$0	\$50,000	0	TOTAL RECOMMENDED
\$0	\$0	0	LESS GOVERNOR'S SUPPLEMENTARY RECOMMENDATIONS
\$0	\$50,000	0	BASE EXECUTIVE BUDGET FISCAL YEAR 2000-2001
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON SALES TAX RENEWAL:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON SALES TAX RENEWAL
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE
\$0	\$50,000	0	GRAND TOTAL RECOMMENDED

The total means of financing for this program is recommended at 50.0% of the existing operating budget. It represents 100.0% of the total request (\$50,000) for this program. The 50.0% decrease from the existing operating budget is due to an adjustment to the Aid to Local Assessors to reflect actual budget spending.

## **PROFESSIONAL SERVICES**

This program does not have funding for Professional Services for Fiscal Year 2000-2001.

## **OTHER CHARGES**

\$50,000 Supervision and Assistance to Local Assessors

**\$50,000 TOTAL OTHER CHARGES**

## **ACQUISITIONS AND MAJOR REPAIRS**

This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2000-2001.